PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Thumpudi et al. FILED VIA EFS ON <u>December 28, 2007</u>

Application No. 10/642,550

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For: MULTI-CHANNEL AUDIO ENCODING

AND DECODING

Examiner: Justin W. Rider

Art Unit: 2626

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INFORMATION DISCLOSURE STATEMENT PURSUANT TO 37 C.F.R. § 1.97(c)

Listed on the accompanying form PTO-1449 and enclosed herewith are several English-language and/or non-English-language documents. Applicants respectfully request that these documents be listed as references cited on the issued patent. This Information Disclosure Statement ("IDS") is being mailed before Applicants received a final action, a notice of allowance, or an action that otherwise closes prosecution in the referenced application.

Copies of United States patents and United States published patent applications do not have to be provided to the Patent Office (37 C.F.R. 1.98(a)(2)(ii)). Copies of unpublished U.S. applications do not have to be provided, as long as the application is available on PAIR, as this requirement of 37 C.F.R. § 1.98(a)(2)(iii) has been waived by the United States Patent and Trademark Office pursuant to the Official Gazette Notice on October 19, 2004 (1287 OG 163). Applicants will provide copies of such patents or applications upon request.

Submitted herewith is a check for \$180.00 as required by 37 C.F.R. § 1.17(p) for filing this IDS in compliance with 1.97(c).

Please charge any additional fees which may be required in connection with filing this IDS, or credit any overpayment, to Deposit Account No. 02-4550.

The filing of this IDS shall not be construed to be an admission that the information cited in the statement is, or is considered to be, prior art or otherwise material to patentability as defined in 37 C.F.R. §1.56.

Respectfully submitted,

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